

(d) In respect to the performance of such duty, make seizures of property subject to forfeiture to the United States.

(53 Stat. 1291, 62 Stat. 840, 68 Stat. 848, as amended, 72 Stat. 1429, as amended, 82 Stat. 233, as amended, 84 Stat. 956 (49 U.S.C. 782, 18 U.S.C. 3615, 22 U.S.C. 1934, 26 U.S.C. 7608, 18 U.S.C. 924, 844); 26 U.S.C. 7805 (68A Stat. 917), 27 U.S.C. 205 (49 Stat. 981 as amended), 18 U.S.C. 926 (82 Stat. 959), and sec. 38, Arms Export Control Act (22 U.S.C. 2778, 90 Stat. 744))

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-48, 43 FR 13531, Mar. 31, 1978. Redesignated by T.D. ATF-301, 55 FR 47606, Nov. 14, 1990]

§ 70.34 Listing by regional directors (compliance) of taxable objects owned by nonresidents of ATF regions.

Whenever there are in any ATF region any articles subject to tax, which are not owned or possessed by, or under the care or control of, any person within such region, and of which no list has been transmitted to the regional director (compliance), as required by law or by regulations prescribed pursuant to law, the regional director (compliance), or other authorized ATF officer or employee, shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary, and shall make lists of the same according to the forms prescribed. Such list, being subscribed by the regional director (compliance) or other authorized ATF officer or employee, shall be sufficient lists of such articles for all purposes.

(26 U.S.C. 6021)

[T.D. ATF-301, 55 FR 47610, Nov. 14, 1990]

GENERAL POWERS AND DUTIES

§ 70.40 Authority to administer oaths and to certify.

The officers and employees of the Bureau designated in paragraph (b) of § 70.23 are authorized to administer such oaths or affirmations and to certify to such papers as may be necessary under the tax laws administered by the Bureau, the Federal Alcohol Administration Act, or regulations issued thereunder, except that the authority to certify shall not be construed as applying to those papers or documents

the certification of which is authorized by separate order or directive. The authority to administer oaths and to certify may be redelegated only by the Assistant Director, Office of Inspection, and special agents in charge, to officers and employees under their jurisdiction.

(68A Stat. 904 (26 U.S.C. 7622))

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-48, 44 FR 55841, Sept. 28, 1979. Redesignated by T.D. ATF-301, 55 FR 47606, Nov. 14, 1990]

§ 70.41 Rewards for information relating to violations of tax laws administered by the Bureau.

(a) *In general.* A special agent in charge may approve such reward as he deems suitable for information that leads to the detection and punishment of any person guilty of violating any tax law administered by the Bureau or conniving at the same. The rewards provided for by 26 U.S.C. 7623 are limited in their aggregate to the sum appropriated therefor and shall be paid only in cases not otherwise provided for by law.

(b) *Eligibility to file claim for reward—*

(1) *In general.* Any person, other than certain present or former federal employees (see paragraph (b)(2) of this section), who submits, in the manner set forth in paragraph (d) of this section, information relating to the violation of tax laws administered and enforced by the Bureau, is eligible to file a claim for reward under 26 U.S.C. 7623.

(2) *Federal employees.* No person who was an officer or employee of the Department of the Treasury at the time he came into possession of information relating to violations of tax laws administered by the Bureau, or at the time he divulged such information, shall be eligible for reward under 26 U.S.C. 7623 and this section. Any other federal employee, or former federal employee, is eligible to file a claim for reward if the information submitted came to his knowledge other than in the course of his official duties.

(3) *Deceased informants.* A claim for reward may be filed by an executor, administrator, or other legal representative on behalf of a deceased informant if, prior to his death, the informant